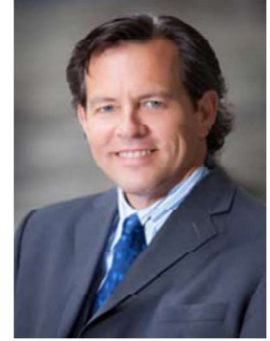


# Curriculum Vitae

## Jeffrey L. Hauswirth, CPA, CFF



### Education

- ◆ University of Notre Dame; Bachelor of Business Administration degree in Accounting, 1983

### Professional Certifications

- ◆ Certified Public Accountant – California - 1985
- ◆ Certified Public Accountant – Michigan - 1990
- ◆ Certified Valuation Analyst – 1995
- ◆ Certified in Financial Forensics – 2009

### Career

- ◆ J Hauswirth Group PLLC; 2015 – present (Owner)
- ◆ Yeo & Yeo PC; 2012 – 2015 (Managing Partner)
- ◆ Hauswirth Moncrief PLLC; 2007 – 2012 (Managing Partner); merged with Yeo & Yeo
- ◆ Jenkins, Magnus, Volk & Carroll, P.C.; 1989 - 2007 (Managing Partner)
- ◆ KPMG Peat Marwick; 1983 - 1989 (Audit Manager)

### Areas of Concentration

- ◆ Business valuation
- ◆ Family law valuation and advisory services
- ◆ Commercial litigation damages
- ◆ Accountancy malpractice damages
- ◆ Forensic Accounting
- ◆ Mediation
- ◆ Court-appointed receiver
- ◆ Intellectual property damages

### Professional Activities

- ◆ American Institute of Certified Public Accountants
- ◆ Michigan Association of Certified Public Accountants
- ◆ Litigation Support Committee (MICPA) (past Chairman)

### Professional Speaking Engagements

- ◆ Throughout his professional career Jeff has shared his knowledge and experience with a variety of audiences on various topics including, but not limited to the following:

- Business valuation
- Fraud and forensic accounting
- Tax aspects of divorce
- Child support and spousal support calculations
- Lost profits and reasonable royalty damages

### Other Activities

- ◆ Detroit Zoo, Board Member
- ◆ Rainbow Connection, Past Board President
- ◆ The Baldwin Center, Board Member
- ◆ Crittenton Hospital CDC Board Member
- ◆ Rochester Rotary Club Member
- ◆ Oakland Commerce Bank, Former Director
- ◆ Oakland County Zoological Authority, Chairman
- ◆ Planning Commissioner, City of Rochester Hills, MI
- ◆ Oakland County Roundtable
- ◆ Notre Dame Preparatory / Marist Academy Volunteer
- ◆ Notre Dame Alumni Club of Detroit, Past President and Board Member
- ◆ Habitat for Humanity, Former Director
- ◆ Oakland University President's Club, Member
- ◆ Oakland University Resource Development Board Member
- ◆ Aircraft Owners and Pilots Association, Member/Pilot

## Family Law Valuation & Advisory Services

- ◆ Business valuation reports for several construction companies in marital dissolution case, including assistance with interrogatories and deposition; McGuire v. McGuire; for plaintiff; Oakland County Circuit Court; Case No. 93-458490-DO
- ◆ Business valuation in connection with marital dissolution; Cyrulnik v. Cyrulnik; for plaintiff; Oakland County Circuit Court; Case No. 94-472634-DM
- ◆ Business valuation in connection with marital dissolution; Abrams v. Abrams; independent valuation analyst agreed to by counsel for both parties; Oakland County Circuit Court; Case No. 95-590589-DO
- ◆ Business valuation reports for two closely-held companies in marital dissolution case; Bobel v. Bobel; for defendant; Livingston County Circuit Court; Case No. 93-20928-BO
- ◆ Business valuation and consulting services for client prior to filing of complaint in marital dissolution case; golf course properties; identity privileged; Highland, MI
- ◆ Business valuation in connection with marital dissolution; D'Addezio v. D'Addezio; independent valuation analyst agreed to by counsel for both parties; Oakland County Circuit Court; Case No. 95-491847-DM
- ◆ Business valuation in connection with marital dissolution; Schneider v. Schneider; independent valuation analyst agreed to be counsel for both parties; Oakland County Circuit Court; Case No. 94-469125-DM
- ◆ Business valuations in connection with marital dissolution; Mozer v. Mozer; for plaintiff; Oakland County Circuit Court; Case No. 97-544443-DM
- ◆ Business valuation in connection with marital dissolution; Solverson v. Solverson; for defendant; Oakland County Circuit Court; Case No. 96-532175-DM
- ◆ Business valuations of plumbing and heating company and hardware store in connection with marital dissolution; Schweickert v. Schweickert; for plaintiff; Oakland County Circuit Court; Case No. 97-539591-DO
- ◆ Business valuations of physical therapy company and TMJ practice in connection with marital dissolution; Klein v. Klein; for plaintiff; Macomb County Circuit Court; Case No. 97-6560-DO
- ◆ Business valuation of designer and fabricator of cabinets in connection with marital dissolution; Bauer v. Bauer; for defendant; Oakland County Circuit Court; Case No. 98-602128-DM
- ◆ Business valuation of antique retail store in marital dissolution case; Krampf v. Krampf; independent valuation analyst agreed to by counsel for both parties; Oakland County Circuit Court; Case No. 97-553218-DO
- ◆ Business valuation of a repossession agency and a public auction house in marital dissolution case; Badeen v. Badeen; independent valuation analyst agreed to by counsel for both parties; Wayne County Circuit Court; Case No. 98-816140-DM
- ◆ Business valuations of three retail toy stores and an environmental marketing consulting firm in connection with marital dissolution case; Lilienfeld v. Lilienfeld; for defendant; Washtenaw County Circuit Court; Case No. 99-13731-DM
- ◆ Business valuation of an independent sales representative company, in connection with marital dissolution case; Wangler v. Wangler; for defendant; Oakland County Circuit Court; Case No. 99-626935-DM
- ◆ Business valuations of a wholesale distributor of seals and packings and a real estate holding company in connection with a marital dissolution case; Zatkoff v. Zatkoff; for plaintiff; Oakland County Circuit Court; Case No. 01-654394-DM
- ◆ Business valuations of a manufacturing company and real estate holding companies in connection with a marital dissolution case; Hahn v. Hahn; for plaintiff; Wayne County Circuit Court; Case No. 03-339500 DO
- ◆ Valuation of medical license related to marital dissolution; Jednak v. Jednak; for defendant; Wayne County Circuit Court; Case No. 97-717-574-DM
- ◆ Business valuation services for a hair salon and spa as part of marital dissolution case; D'Alleva v. D'Alleva; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 07-733155-DM
- ◆ Business valuation of a privately held medical practice in marital dissolution case; Kole v. Kole; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 07-729038-DM
- ◆ Business valuation of a privately held HVAC company and general building contractor in a marital dissolution case; Wasko v. Wasko; for plaintiff; Oakland County Circuit Court; Case No. 07-733635-DM

- ◆ Business valuation of a privately held commercial construction contractor in a marital dissolution case; Aristeo v. Aristeo; for defendant; Oakland County Circuit Court; Case No. 08-743171-DO
- ◆ Business valuation of a privately held wholesale bakery in a marital dissolution case; Michaels v. Michaels; for plaintiff; Wayne County Circuit Court; Case No. 07-724936 DM
- ◆ Business valuation of a privately held freight brokerage company in a marital dissolution case; Hallaron v. Hallaron; for plaintiff; Oakland County Circuit Court; Case No. 07-740063-DM
- ◆ Business valuation of a privately held wire shelving manufacturer in a marital dissolution case; Kaines v. Kaines; for plaintiff; Mason County Circuit Court; Case No. 08-02-DO
- ◆ Business valuation of a privately held dermatology practice in a marital dissolution case;
- ◆ Haddad Coburn v. Coburn; for plaintiff; Oakland County Circuit Court; Case No. 07-737401-DM
- ◆ Business valuation of a privately held skin spa and laser surgery center in a marital dissolution case; Haddad Coburn v. Coburn; for plaintiff; Oakland County Circuit Court; Case No. 07-737401-DM
- ◆ Business valuation of a privately held dental practice in a marital dissolution case; Haddad Coburn v. Coburn; for plaintiff; Oakland County Circuit Court; Case No. 07-737401-DM
- ◆ Business valuation of a privately held pushrod manufacturer as part of a marital dissolution case; Forte v. Forte; for plaintiff; Oakland County Circuit Court; Case No. 08-746736-DO
- ◆ Business valuations of four privately held real estate companies as part of a marital dissolution case; Forte v. Forte; for plaintiff; Oakland County Circuit Court; Case No. 08-746736-DO
- ◆ Business valuation of a privately held wholesale glass block distributor and installer as part of a marital dissolution case; Forte v. Forte; for plaintiff; Oakland County Circuit Court; Case No. 08-746736-DO
- ◆ Business valuation of a privately held construction/remediation company in a marital dissolution case; Ellis v. Ellis; for plaintiff; Oakland County Circuit Court; Case No. 09-762572-DM
- ◆ Business valuation of a privately held medical practice in a marital dissolution case; Jurist v. Jurist; for plaintiff; Oakland County Circuit Court; Case No. 09-759351-DO
- ◆ Business valuation of a privately held medical practice in a marital dissolution case; Meso v. Meso; for defendant, Oakland County Circuit Court; Case No. 08-754150-DM
- ◆ Business valuation of a privately held investment firm in a marital dissolution case; Atiyeh v. Atiyeh; for plaintiff, Oakland County Circuit Court; Case No. 09-765632-DM
- ◆ Business valuation of various privately-held companies in a marital dissolution case; Shehadeh v. Shehadeh; for plaintiff; Oakland County Circuit Court; Case No. 12-803561-DO
- ◆ Business valuation of a privately-held bar and restaurant in a marital dissolution case; Brown v. Brown; for plaintiff; Oakland County Circuit Court; Case No. 13-809391-DM
- ◆ Business valuation of a privately-held data technology company in a marital dissolution case; Quinn v. Quinn; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 13-807458-DM
- ◆ Business valuation of various privately-held companies in a marital dissolution case; Hoffmann v. Hoffmann; for defendant; Oakland County Circuit Court; Case No. 13-811553-DM
- ◆ Business valuation of various privately-held companies in a marital dissolution case; Wood v. Wood; for defendant; Oakland County Circuit Court; Case No. 13-810939-DO
- ◆ Marital dissolution mediation settlement consulting; Hadin v. Hadin; for plaintiff; Oakland County Circuit Court; Case No. 93-460056-DM
- ◆ Alimony, child support, income tax and financial consulting services provided subsequent to marital dissolution; identity privileged; Wayne County Circuit Court
- ◆ Child support settlement and income tax consulting services provided; M. Robinson v. J. Howard; for plaintiff; Wayne County Circuit Court; Case No. 96-663534-DP

- ◆ Calculation of value of a retirement account pursuant to marital dissolution; Labara v. Labara; for defendant; Macomb County Circuit Court; Case No. 07-3739-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution; Boudia v. Boudia; for plaintiff; Oakland County Circuit Court; Case No. 13-804161-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution ; Wilberding v. Wilberding; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 13-809181-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution; Symons v. Symons; for plaintiff; Emmet County Circuit Court; Case No. 13-104148-DM
- ◆ Calculation of present value of pension benefits; for the plaintiff; Pew v. Pew; Oakland County Circuit Court; Case No. 91-411482-DM
- ◆ Valuation consulting services provided regarding value of certified public accounting firm; Olds v. Olds; for plaintiff, Oakland County Circuit Court; Case No. 07-739429-DM
- ◆ Business valuation and consulting services in a marital dissolution case; Ellis v. Ellis; for defendant; Oakland County Circuit Court; Case No. 14-822299-DM
- ◆ Business valuation of a privately-held data technology company in a marital dissolution case; Quinn v. Quinn; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 13-807458-DM
- ◆ Business valuation of various privately-held companies in a marital dissolution case; Hoffmann v. Hoffmann; for defendant; Oakland County Circuit Court; Case No. 13-811553-DM
- ◆ Business valuation of various privately-held companies in a marital dissolution case; Wood v. Wood; for defendant; Oakland County Circuit Court; Case No. 13-810939-DO
- ◆ Marital dissolution mediation settlement consulting; Hadin v. Hadin; for plaintiff; Oakland County Circuit Court; Case No. 93-460056-DM
- ◆ Alimony, child support, income tax and financial consulting services provided subsequent to marital dissolution; identity privileged; Wayne County Circuit Court
- ◆ Child support settlement and income tax consulting services provided; M. Robinson v. J. Howard; for plaintiff; Wayne County Circuit Court; Case No. 96-663534-DP
- ◆ Calculation of value of a retirement account pursuant to marital dissolution; Labara v. Labara; for defendant; Macomb County Circuit Court; Case No. 07-3739-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution; Boudia v. Boudia; for plaintiff; Oakland County Circuit Court; Case No. 13-804161-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution ; Wilberding v. Wilberding; independent expert for both plaintiff and defendant; Oakland County Circuit Court; Case No. 13-809181-DM
- ◆ Valuation, tax and other consulting services pursuant to marital dissolution; Symons v. Symons; for plaintiff; Emmet County Circuit Court; Case No. 13-104148-DM
- ◆ Calculation of present value of pension benefits; for the plaintiff; Pew v. Pew; Oakland County Circuit Court; Case No. 91-411482-DM
- ◆ Valuation consulting services provided regarding value of certified public accounting firm; Olds v. Olds; for plaintiff, Oakland County Circuit Court; Case No. 07-739429-DM
- ◆ Business valuation and consulting services in a marital dissolution case; Ellis v. Ellis; for defendant; Oakland County Circuit Court; Case No. 14-822299-DM
- ◆ Business valuation and consulting services in marital dissolution case; Aljundi v. Aljundi; for plaintiff; Oakland County Circuit Court; Case No. 16-838926-DO
- ◆ Business valuation and consulting services in marital dissolution case; Bourdeau v. Bourdeau; for plaintiff; Macomb County Circuit Court; Case No. 16-002935-DO
- ◆ Business valuation and consulting services in marital dissolution case; Erskine v Erskine; for defendant; Oakland County Circuit Court; Case No. 11-851090-DM

- ◆ Post-judgment consulting services related to child support and spousal support; Ferhadson v. Ferhadson; Oakland County Circuit Court; Case No. 11-785382-DM
- ◆ Post-judgment spousal and child support consulting services; Bongiovanni v Faris; for plaintiff; Oakland County Circuit Court Case No. 10-769687-DM
- ◆ Marital dissolution consulting services re income available for support; Crotzer v. Crotzer; for defendant; Oakland County Circuit Court Case No. 14-816019-DM
- ◆ Post-judgment spousal support consulting services; Arcamone v Cohen; for plaintiff; Oakland County Circuit Court; Case No. 10-778588-DM
- ◆ Business valuation and consulting services in marital dissolution case; Harris v. Harris; for plaintiff; Wayne County Circuit Court
- ◆ Business valuation and consulting services in marital dissolution case; Kassab v. Mansour; for defendant; Oakland County MI Circuit Court; Case No. 15-833561-DM
- ◆ Marital dissolution consulting services; Kiers v. Kiers; for plaintiff; Wayne County MI Circuit Court; Case No. 17-101890-DO
- ◆ Business valuation and consulting services in marital dissolution case; Mersino v. Mersino; for defendant; Oakland County MI Circuit Court; Case No. 17-853593-DM
- ◆ Business valuation and consulting services in marital dissolution case; Nagle v. Nagle; for plaintiff; Macomb County MI Circuit Court Case No. 17-008684-DO
- ◆ Business valuation and consulting services in marital dissolution case; Naser v. Naser; Oakland County MI Circuit Court Case No. 16-844273-DM
- ◆ Business valuation and advisory services in marital dissolution case; Page v. Page; for defendant; Oakland County MI Circuit Court Case No. 15-837059-DM
- ◆ Business valuation and consulting services in marital dissolution case; Rogers v. Rogers; for plaintiff; Macomb County MI Circuit Court Case No. 15-005767-DM
- ◆ Marital dissolution consulting services; Buscemi-Timmons v Timmons; Oakland County MI Circuit Court Case No. 17-857971-DO
- ◆ Marital dissolution consulting services; Zhitkov v. Zhitkov.; for defendant; Oakland County MI Circuit Court Case No. 16-847920-DM
- ◆ Marital dissolution consulting services; Parris v Parris; Oakland County MI Circuit Court Case No. 18-860215-DO
- ◆ Business valuation and advisory services; Haley v Haley; Oakland County MI Circuit Court
- ◆ Marital dissolution consulting services; Helmholdt v Helmholdt; Oakland County MI Circuit Court Case No. 17-858627-DM
- ◆ Marital dissolution consulting services; Groves v Groves; Oakland County MI Circuit Court Case No. 18-860744-DM
- ◆ Marital dissolution consulting services; Naporano v Naporano; Wayne County MI Circuit Court 2019
- ◆ Business valuation and advisory services; Doran v Doran; for plaintiff; Macomb County MI Circuit Court Case No. 17-2787-DM
- ◆ Business valuation and advisory services; Kaul v Kaul; for plaintiff; Oakland County MI Circuit Court Case No. 18-864337-DM
- ◆ Business valuation and advisory services; Magnusson v Magnusson; Oakland County MI Circuit Court Case No. 19-871145-DO
- ◆ Business valuation and advisory services; Wasco v Wasco; Oakland County MI Circuit Court Case No. 18-869313-DM
- ◆ Advisory services related to determining income for support; Proffer v Wiese; for plaintiff; Oakland County MI Circuit Court Case No. 2005-715391-DC
- ◆ Business valuation and advisory services; Theut v Theut; Macomb County MI Circuit Court Case No. 18-1827-DM
- ◆ Forensic accounting and advisory services; Radatz v Radatz; for plaintiff; St Clair County MI Circuit Court
- ◆ Business valuation; independent/on behalf of both parties; Lavich v Willemsen-Lavich; Wayne County MI Circuit Court Case No. 19-106461-DO
- ◆ Post-judgment child support advisory services; Kershaw v Kershaw; Oakland County MI Circuit Court Case No.13-805687-DM

- ◆ Marital dissolution consulting services; Whitley v Schons; Oakland County MI Circuit Court Case No. 19-876532-DM
- ◆ Marital dissolution consulting services; Allen v Hesselink; Washtenaw County MI Circuit Court Case No. 20-00321-DO

### **Mergers & Acquisitions: Business Valuation & Consulting**

- ◆ Business valuation and related consulting services related to the purchase of an environmental remediation equipment manufacturer
- ◆ Business valuation and consulting services related to the purchase of a privately held golf equipment and apparel retail store; Canton, MI
- ◆ Business valuation and operational and business sale consulting services for a manufacturing company; Ypsilanti, MI
- ◆ Business valuation in connection with shareholders' buy/sell agreement for a thermoplastics painting company; Waterford, MI
- ◆ Business valuation and consulting services related to the sale of privately held computer consulting firm; Troy, MI
- ◆ Business valuation and consulting services related to the purchase of existing medical practice; Shelby Township, MI
- ◆ Business valuation of architectural firm for Federal estate tax and buy/sell purposes; for beneficiaries; Birmingham, MI
- ◆ Business valuation of retail florists for buy/sell purposes; for shareholders; Waterford, MI
- ◆ Business valuations of privately held fast food restaurants for buy/sell purposes; for shareholders; Gaylord, MI
- ◆ Business valuation of Canadian distributor of manufactured dip-molding for buy/sell purposes
- ◆ Business valuation of an oral pathology clinic for buy/sell purposes; Grosse Pointe Woods, MI
- ◆ Business valuation of a scrap metal recycling business for possible sale; Bad Axe, MI
- ◆ Business valuation of an automotive parts manufacturer for buy/sell purposes; for shareholders; Dearborn, MI
- ◆ Business valuation of specific company assets of an automotive supplier for a contemplated sale of those assets; Roswell, Georgia
- ◆ Business Valuation and tax planning services for a title company pursuant to a sale of the business; Livonia, Michigan
- ◆ Business valuation of consulting services for a landscaping company pursuant to a purchase of the business; Holland, MI
- ◆ Business valuation for a building products distributor pursuant to a sale of the business; Pontiac, MI
- ◆ Business valuation services provided to privately held seller/wholesaler of chemicals for purposes of sale of stock/assets; Detroit, MI
- ◆ Business valuation services provided to privately held multimedia graphics company for purposes of a possible sale of stock or assets; Detroit, MI
- ◆ Business valuation of a privately held office supply wholesaler and retailer as part of possible merger/acquisition; identity privileged
- ◆ Business valuation of a privately-held information technology company for buy/sell purposes; Bloomfield Hills, MI
- ◆ Business valuation of a privately-held transportation company for buy/sell purposes; Riverdale, MI
- ◆ Business valuation of a privately-held civil engineering firm for purposes of a possible acquisition; St. Charles, IL
- ◆ Business valuation of a privately-held food preparation company for buy/sell purposes, Pontiac, MI
- ◆ Sell-side M&A consulting for a privately-owned manufacturing company in Southeastern MI
- ◆ Business valuation of a privately-held benefits consulting company for buy/sell purposes, Auburn Hills, MI
- ◆ Business valuation of a privately-held company and related intellectual property for internal purposes, Midland, MI
- ◆ Business valuation and sale of privately-held multi-state clothing reseller in Southeastern MI
- ◆ Sell-side M&A consulting services for a privately-owned ophthalmology practice in Southeastern MI
- ◆ Business valuation for privately-held flogging company in Southeastern MI for M&A purposes

- ◆ Sell-side M&A consulting services for a privately-held technology and services company in Southeastern MI
- ◆ Sell-side M&A consulting services for a privately-owned material handling company in Southeastern MI
- ◆ Business valuation and related M&A buy-side consulting services for a privately-held ophthalmology practice in Southeastern MI
- ◆ Business valuation for privately-held technology company in Southeastern MI for M&A purposes
- ◆ Business valuation and sell-side M&A advisory services for a privately-held swim school in Southeastern MI
- ◆ Business valuation and related M&A advisory services for a cannabis grow operation in Southeastern MI
- ◆ Business valuation and related M&A advisory services for a private home health care company in Southeastern MI
- ◆ M&A advisory services for a privately-held outdoor storage facility in Southeastern MI

### **Business Valuations: Federal Estate & Gift Tax**

- ◆ Valuation of privately owned real estate venture for Federal gift tax purposes; London, England
- ◆ Business valuation of equipment leasing company for Federal estate tax purposes; for beneficiaries; Macomb, MI
- ◆ Business valuations of a liquor store and real estate holding company for Federal estate tax purposes; for beneficiaries; Inkster, MI
- ◆ Business valuation of a real estate holding partnership for Federal gift tax purposes; Orchard Lake, MI
- ◆ Business valuation of two concrete construction companies for Federal gift tax purposes; Franklin, MI
- ◆ Business valuation of architectural firm for Federal estate tax and buy/sell purposes; for beneficiaries; Birmingham, MI
- ◆ Business valuation of two full service lumber and hardware stores for Federal estate tax purposes; Pontiac, MI and Bradenton, FL
- ◆ Business valuation of an office supplies distributor for Federal gift tax purposes; Redwood City, CA
- ◆ Business valuation of rental properties for Federal gift tax purposes; Bancroft, MI
- ◆ Business valuation of two automobile service station operators for Federal gift tax purposes; Southfield, MI
- ◆ Business valuation of a building products distributor for Federal estate tax purposes; for beneficiaries; Bradenton, Florida
- ◆ Business valuations of a real estate holding company for Federal gift tax purposes; Bancroft, MI
- ◆ Business valuation of a real estate holding company for Federal gift tax purposes; Davison, MI
- ◆ Business valuation of an investment company for Federal gift tax purposes; Bloomfield Hills, MI
- ◆ Business valuation of a heating and cooling company for Federal gift tax purposes; Sterling Heights, MI
- ◆ Business valuation of a machine service company for Federal gift tax purposes; Taylor, MI
- ◆ Business valuation of an investment partnership for Federal gift tax purposes; Bloomfield Hills, MI
- ◆ Business valuation of a real estate holding and investment company for Federal gift tax purposes; Grand Ledge, MI
- ◆ Business valuation of a real estate holding company for Federal gift tax purposes; Macomb, MI
- ◆ Business valuation of a supplier of school and industrial parts and equipment company for Federal gift tax purposes; Auburn Hills, MI
- ◆ Business valuation for a real estate holding company for Federal gift tax purposes; Belleville, MI
- ◆ Business valuation for an investment holding company for Federal gift tax purposes; Birmingham, MI
- ◆ Business valuation for a real estate holding company for Federal gift tax purposes; Perry, MI
- ◆ Business valuation of privately held limited liability company holding marketable securities, real estate, partnership interests and closely held stock for Federal gift tax purposes; Detroit, MI

- ◆ Business valuation of privately held limited liability company for Federal gift tax purposes; Detroit, MI
- ◆ Business valuation of privately held limited liability company holding marketable securities, real estate, partnership interests and closely held stock for Federal gift tax purposes; Detroit, MI
- ◆ Business valuation of privately held limited liability company organized to invest in and manage various assets, including, investments in real estate partnerships and marketable securities for Federal gift tax purposes; Detroit, MI
- ◆ Business valuation of a privately held third-party benefit administrator for Federal gift tax purposes; identity privileged
- ◆ Business valuation of a privately-held farming real estate rental partnership for Federal gift tax purposes; Bancroft, MI
- ◆ Business valuation of a privately-held farming real estate rental partnership for Federal gift tax purposes; Bancroft, MI
- ◆ Business valuation of a privately-held building materials wholesaler for Federal gift tax purposes; Pontiac, MI
- ◆ Business valuation of a privately-held real estate development company for Federal gift tax purposes; Pontiac, MI
- ◆ Business valuation of a privately-held foam retailer for Federal gift tax purposes; Clinton Township, MI
- ◆ Business valuation of a privately-held farm for Federal gift tax purposes, Macomb, MI
- ◆ Business valuation of various privately-held real estate holding companies for Federal gift tax purposes; Oakland County, MI

### **Business Valuations: Other**

- ◆ Business valuations of privately owned commercial insulation companies in connection with trust agreement; Lansing, MI
- ◆ Business valuation of day care center in connection with civil dispute; Vitale v. Sosnowski; for defendant; Oakland County Circuit Court; Case No. 98-003036-CZ
- ◆ Business valuation of a software manufacturer for management's internal use; Farmington Hills, MI
- ◆ Business valuation of privately held retail hardware store in connection with proposed E.S.O.P.; Fenton, MI
- ◆ Business valuation in connection with proposed E.S.O.P. and related purchase offer of a lumber and millworking company; Detroit, MI
- ◆ Business valuation of a home health care agency for employee stock ownership plan purposes; Southeastern MI
- ◆ Business valuation of a privately held automotive component manufacturer in connection with the formation of a stock appreciation plan; Madison Heights, MI
- ◆ Business valuation of a privately held manufacturer of hydraulic pumps for military vehicles in a trust case; In the Matter of Donald J. Chinn; Oakland County Probate Court; Case No. 06-305, 271-TV and 06-302, 413-CA
- ◆ Business valuation of a privately held recruitment firm for purposes of the initiation of a phantom stock agreement; Detroit, MI
- ◆ Business valuation of a privately-held robotic component manufacturing and engineering company for management's internal use; Clinton Twp, MI
- ◆ Business valuation of a privately-held flooring materials and installation company for management's internal use; Sterling Heights, MI
- ◆ Business valuation of a privately-held manufacturer and distributor of cleaning products for management's internal use; Detroit, MI; r; zm
- ◆ Business valuation of a kitchen products manufacturer for management's internal use; Oakland Township, MI
- ◆ Business valuation of a web-based discount company for management's internal use; Gross Pointe Farms, MI
- ◆ Business valuation of a machine tool shop for management's internal use; Troy, MI
- ◆ Business valuation of a vending sales company for a lender's use; Walled Lake, MI
- ◆ Business valuation and related M&A consulting services for privately-held wholesaler; Chicago, IL



- ◆ A combined quality of earnings report for a privately-held machining company and a privately-held industrial equipment cleaning company for management's internal use; Fenton, MI
- ◆ A fairness opinion on a transaction between an office supplies company and its shareholders; Roanoke, VA
- ◆ Business valuation of a privately-owned golf course and banquet facility in Southeastern MI for shareholder buy-out purposes
- ◆ Valuation and damages advisory services; for defendant; G Brikho v T Farida et al; Oakland County MI Circuit Court Case No. 19-173526-CB

## Malpractice

- ◆ Professional malpractice consulting services; Leasco Properties, Inc. and Jon C. Sawyer and Kimberly E. Sawyer v. Stephen M. Grzesiak and Mast Foulds & Company, PC.; for plaintiff; Saginaw County Circuit Court; Case No. 03-49661-NM-3
- ◆ Professional malpractice expert witness services; Charles F. Munk and Charles W. Munk v. Mark L. Martin, Christine Martin and Mark L. Martin, P.C.; for plaintiff; Oakland County Circuit Court; Case No. 09-101040 NM
- ◆ Professional malpractice expert witness services; American Mini Storage Investment, LLC and Jack Matthews v. Estate of Robert Matthews, Doeren Mayhew & Co., P.C. and Scott Matthews; for defendant; Macomb County Circuit Court; Case No. 09-2608-CK
- ◆ Expert witness consulting services; Hubert, et al. v. Morganroth, et al.; for plaintiffs; Oakland County Circuit Court; Case No. 11-119836-NM
- ◆ Professional malpractice and expert witness services; Aspentech Consulting Group, Inc. v. Mansfield, et al.; for plaintiff; Wayne County Circuit Court; Case No. 12-014847-CZ
- ◆ Professional malpractice and expert witness services; IMI Holding Corp and Industrial Magnetics, Inc. v. Rehmann Robson, LLC and The Rehmann Group, LLC, for plaintiffs
- ◆ Professional malpractice consulting services; Charles R. Spensley v. Key Bank; for plaintiff
- ◆ Professional accountancy malpractice case; for plaintiff; Noor v. Ellis; St Clair County MI Circuit Court Case No. 14-001413-CK
- ◆ Professional malpractice damages; for plaintiff; Smith et al v G Williams and McGarry Bair PC; Kent County MI Circuit Court Case No. 18-10150-NM

## Intellectual Property

- ◆ Lost profits and reasonable royalty expert witness testimony; Musco Lighting, Inc. v. Qualite, Inc.; for defendant; United States District Court for the Western District of Michigan, Eastern Division; Civil Action No. 94-CV-592
- ◆ Lost profits and earnings expert witness testimony; Eavenson, Sears and Orion Underwriters, Inc. v. H. J. Phipps, Inc.; for defendant; Oakland County Circuit Court; Case No. 94-482129-CZ
- ◆ Lost profits and reasonable royalty expert witness testimony; Monroe Engineering Products, Inc. v. J. W. Winco, Inc.; for defendant; United States District Court for the Eastern District of Michigan, Southern Division; Civil Action No. 94-CV-74839-DT
- ◆ Lost profits and reasonable royalty expert testimony; Sash Controls, Inc. v. Talon LLC; for plaintiff; United States District Court for the Eastern District of Michigan; Civil Action No. 96-CV-72517
- ◆ Lost profits and reasonable royalty expert testimony; Seal-Flex, Inc. v. Athletic Track; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Civil Action No. 91-CV-76949-DT
- ◆ Lost profits and reasonable royalty expert witness testimony; Diversey Lever, Inc. v. Ecolab, Inc.; for defendant; United States District Court for the Eastern District of Michigan Southern Division; Civil Action No. 96-73112
- ◆ Lost profits and reasonable royalty expert witness; Applied Intelligent Systems, Inc., v. Machine Vision Products, Inc.; for plaintiffs; Washtenaw County Circuit Court; Case No. 96-8023-CK
- ◆ Lost profits and reasonable royalty expert witness testimony, Plastics Research Corporation, Inv. v. Brite Millwork, Inc., Avon Plastics, Inc., Weyerhaeuser USA, Inc., for Defendant; United States District Court for the Eastern District of Michigan, Southern Division; Civil Action No. 98-CV-76323-DT, 98-CV-75620-DT, 98-CV-71923-DT

- ◆ Lost profits and reasonable royalty expert witness testimony; Automotive Products (USA), Inc. and Automotive Products (UK Limited) Limited v. Geoffrey D. M. Bourne, Inc., et al.; for Plaintiffs; United States District Court for the Southern District of Florida, Miami Division; Case No. 00-8592
- ◆ Reasonable royalty expert testimony; Seal-Flex, Inc. v. W. R. Dougherty & Associates; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Civil Action No. 00-CV-40162
- ◆ Report on lost profits and reasonable royalty; Davco Technology, LLC v. Fleetguard, Inc.; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 01-72955-DT
- ◆ Lost profits; National Time and Signal Corp v. The Sapling Co., Inc.; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 01-CV-74793-DT
- ◆ Lost profits and reasonable royalty; General Motors Corporation v. McVey's; for defendant; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 02-70801
- ◆ Lost profits and reasonable royalty expert testimony; Progressive Dynamics, Inc. v. World Friendship Company Limited, et al.; for plaintiff; United States District Court for the Western Division of Michigan; Case No. 1:02cv0510
- ◆ Lost profits expert testimony; Promed Delivery, Inc. v. McKesson HBOC Corporation; for plaintiff; American Arbitration Association; Case No. 54Y19383403
- ◆ Report on lost profits and reasonable royalty; Yoon Ja Kim v. Dawn Food Products, Inc., for defendant; United States District Court for the Northern Division of Illinois Eastern Division; Case No. 01 CV 1906
- ◆ Report on reasonable royalty; Izzo Golf, Inc. v. King Par Golf, Inc. dba Knight Golf Company, for defendant; United States District Court for the Western Division of New York; Case No.02-CV-6012(CJS)(B)
- ◆ Report on lost profits; General Motors Corporation v. Keystone Automotive Industries, Inc., for defendant; United States District Court for the Eastern Division of Michigan; Case No. 02-74587
- ◆ Report on lost profits; Advanced Print & Graphics, Inc. v. US Label, Inc., for defendant; United States District Court for the Eastern Division of Michigan; Case No. 04-70943
- ◆ Lost profits and reasonable royalty; Advance Polymer Technologies, Inc. v. Diversified Products, et al.; for plaintiff; United States District Court for the Western Division of Michigan; Case No. 03 CV 0377

## Other Litigation

- ◆ Report on lost compensation; Sun v. Mid-Michigan Gastroenterology Consultants; for plaintiff; Jackson County Circuit Court; Case No. 13-11001134
- ◆ Business valuation of gas station for buy/sell purposes; Chasmar & Associates, Inc., for dissenters shareholder's rights; Oakland County Circuit Court; Case No. 98-009211
- ◆ Shareholder dispute resolution; for the plaintiff; M.A. Benson v. H. Garner; Oakland County Circuit Court; Case No. 90-384387-CZ
- ◆ Shareholder dispute resolution including reviewed financial statements and agreed upon procedures; R. Pepperman v. J. Colyer; Oakland County Circuit Court; Case No. 91-422710-CZ
- ◆ Consulting services related to partner dispute in real estate developer and hotel operator; Farook Ammori v. Waterford Hotel, et al.; for defendant; Oakland County Circuit Court; Case No. 07-081971-CB
- ◆ Agreed upon procedures including fraud examination; P.T. Detroit Advertising Co-op v. G. Teed; for the plaintiff
- ◆ Agreed upon procedures including fraud examination; EIG Venture Capital, LTD. and Malbyrne Securities, LTD v. Fiberlink Solutions, Inc. et al.; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 04-70381
- ◆ Agreed upon procedures including consulting and forensic accounting services; Patel et al. v Bhakta et al.; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 13-CV-14099;am
- ◆ Expert witness and damage consulting services; Roosen, Varchetti & Oliver, PLLC v Phillip C Rogers; for plaintiff; Macomb County Michigan Circuit Court; Case No. 14-4643-NZ
- ◆ Shareholder dispute resolution; for the plaintiff; Walters v. Gongos Research

- ◆ Consulting services; Edward Castle Jr. & The Filter Depot, LLC et al. v Marcia Shoham, Jonathan Shoham & Midwest Air Filter, Inc.; for defendant; Macomb County Circuit Court; Case No: 14-3568-CB  
Agreed upon procedures pursuant to stipulation and agreement; Homeowners Marketing Services, Inc. v. Continuity Programs, Inc.; for plaintiff; Oakland County Circuit Court; Case No. 91-407147-CK
- ◆ Consulting services related to expert opinion regarding deceased persons equity; In the Matter of Bruce D. Cameron, Deceased; for Trust Beneficiary; Oakland County Probate Court; Case No. 03-290100-DE
- ◆ Report on lost earnings and profits; for the plaintiff; Interface Systems, Inc. v. Consul Tec, Inc.; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 91-CV-73162-DT
- ◆ Report on lost earnings and profits; El-Con, Inc. and T. Schmoyer v. KMART Corp; for plaintiff; Oakland County Circuit Court; Case No. 93-449891-CK
- ◆ Expert witness involving damages, lost opportunity; D. Quevy v. State Farm Life Insurance Co.; for plaintiff; Oakland County Circuit Court; Case No. 94-476263-NZ
- ◆ Lost profits and earnings consulting services; identity privileged; recycling industry; no complaint filed to date
- ◆ Hedonic damage; M. Johnson v. Michigan Consolidated Gas Co.; for defendant; Wayne County Circuit Court; Case No. 94-439-92
- ◆ Report on lost compensation; Stonecipher v. City of Hazel Park, et al.; for plaintiff; United States District Court for the Eastern District of Michigan, Southern Division; Civil Action No. 97-70100
- ◆ Lost sales and profits expert witness testimony; Classic Investments v. Data Reproductions Corporation, et al.; for plaintiff; Oakland County Circuit Court; Case No. 98-005253-CK
- ◆ Report on lost earnings for insurance claim; Flat Rock, MI
- ◆ Report on lost compensation; Petros v. Macomb Community College; for plaintiff; Macomb County Circuit Court; Case No. 97-5353-NZ
- ◆ Report on lost compensation; Cicero v. Borg-Warner Automotive, Inc.; for plaintiff; United States District Court, for the Eastern District of Michigan, Southern Division; Case No. 98-71612-DT
- ◆ Report on false advertising; Davco Technology, LLC v. Fleetguard, Inc.; for plaintiff/counter defendant; United States District Court for the Eastern District of Michigan, Southern Division; Case No. 01-72955-DT
- ◆ Damages calculation for breach of contract; Sofcon Limited, EIG Venture Capital and EIG Capital Investments, Limited v. Diversified Product Inspections, Inc. and John Van Zyll; Ann Furlong; and Marvin Stacy, individually; Fifteenth Circuit Court for Palm Beach County, Florida; Case No. 502006CA009205XXXXMBAB
- ◆ Wrongful termination commercial litigation consulting services; for plaintiff; Oakland County Circuit Court; Case No. 15-147821-CB
- ◆ Report on lost earnings; Hani & Ramiz, Inc. v. V.G.s Food Center, Inc. and Spartan Stores Distribution, LLC; for plaintiff; United States District Court for the Eastern District of Michigan, Northern Division; 2:08-cv-15158-BAF-MKM
- ◆ Damages analysis; commercial litigation; for plaintiff; East Bay Women's Health Inc v. gloStream; Case No. 14-CV-11586
- ◆ Expert witness at trial on defendant's income on collections matter on behalf of receiver; Comerica Bank v. Healthy Water LLC; for plaintiff; Oakland County Circuit Court; Case No. 11-116569-CK
- ◆ Forensic accounting services related to probate litigation; for personal representative and trustee; St Clair MI County Probate Court Case No. 14-0504-TV
- ◆ Commercial damages, valuation and forensic accounting expert for plaintiff in lost profits and diversion matter; Hoytenga v. Smillie; Washtenaw County MI Circuit Court Case No. 17-137-CB
- ◆ Wrongful termination damages consulting services for plaintiff; McTique v Waechter; Oakland County MI Circuit Court
- ◆ Forensic accounting and litigation support consulting services; for plaintiff; Abraham et al v. Michigan Neurology; St Clair County MI Case No. 16-976-CB
- ◆ Damages analysis; McCaslin v Marko; Oakland County MI Circuit Court Case No. 17-160174-NM

- ◆ Forensic accounting and litigation support consulting services; for plaintiff; Midwest Air Filter v. D Castle; Oakland County MI Circuit Court Case No. 14-139638-CZ
- ◆ Shareholder dispute consulting services for plaintiff; Weston et al v R Jackson and Filtration Services Group; Oakland County MI Circuit Court
- ◆ Shareholder dispute consulting services for plaintiff; Kidder v Kidder Associates; Oakland County MI Circuit Court
- ◆ Damages and other consulting services; wrongful termination; Cottrell v Osprey; Oakland County MI Circuit Court
- ◆ Forensic accounting for plaintiffs related to probate matter on behalf of personal representative and beneficiaries; Minanov; Oakland County MI Probate Court
- ◆ Forensic accounting for plaintiffs in damages case; for plaintiff; Cammenga v Dead Ringer; Oakland County MI Circuit Court Case No. 17-158371-CB
- ◆ Damages analysis; for plaintiff; Magdich & Associates PC v Secrest Wardle PC and P McDonald; Oakland County MI Circuit Court Case no. 18-167219-CB
- ◆ Damages analysis; for plaintiff; BSD Capital v Rapid Capital Finance, North American Bancard, et al; Oakland County MI Circuit Court Case No. 18-168128-CB
- ◆ Forensic accounting and consulting services on probate matter; for plaintiff; The Matter of Conrad Lindstrom; Oakland County Circuit Court Case No. 2018-383,808-CA
- ◆ Consulting services re damages in shareholder dispute; for defendant; Custom Home Health v C Tillotson; Oakland County MI Circuit Court Case No. 19-172642-CB
- ◆ Forensic accounting and advisory services; The Jabara Dynasty Trusts; Oakland County MI Circuit Court Case No. 19-386991,2 and 3-TV
- ◆ Forensic accounting and damages analysis; for defendant; H Hester v ABC Storage; Wayne County MI Circuit Court Case No. 18-010134-CB
- ◆ Shareholder dispute consulting services for defendant in privately-held cannabis operations in Southeastern MI; Brikho v Farida; Oakland County MI Circuit Court Case No. 19-173526-CB
- ◆ Shareholder dispute consulting services for plaintiff in various cannabis-related cases; Yatooma v Yatooma; Oakland County MI Circuit Court Case No. 20-179353-CZ
- ◆ Business valuation of cannabis provisioning center in Ferndale MI and related shareholder dispute damages for plaintiff; MSY v Liv Wellness; Oakland County MI Circuit Court Case No. 19-178037-CB
- ◆ Damages analysis and forensic consulting for defendant; BCBSM v Young; Oakland County MI Circuit Court Case No. 18-167761-CB
- ◆ Damages analysis for plaintiff; W Home Renovation v Birch Lodge; Chippewa County MI Circuit Court Case No. 20-015936-CH

## **Mediation**

- ◆ Mediation consulting services; Centrois LLC v Darkchaz LLC; successfully mediated a commercial litigation matter in first mediation; Oakland County Circuit Court; Case No. 16-153260-CB

## **Court-Appointed Receiver and Expert**

- ◆ Court-appointed receiver services including successful sale of business; Haddad v. Buchanan; Oakland County Circuit Court; Case No. 17-157545-CB
- ◆ Court-appointed expert to calculate earnings and losses; Lane v Lane; Oakland County MI Circuit Court Case No. 04-695991-DM
- ◆ Court-appointed financial expert regarding damages in shareholder dispute; Skalnek v Skalnek; Oakland County MI Circuit Court Case No. 16-152352-CB
- ◆ Court-appointed business valuation expert; Hammoud v Advent; Oakland County MI Circuit Court Case No. 18-170219-CB
- ◆ Court-appointed receiver; shareholder dispute; C Brown MD v V Dimitropoulos MD et al; Berrien County MI Circuit Court

Case No. 16-0109-CB

- ◆ Court-appointed forensic accountant in shareholder dispute; Sutton v Chamberlain; Oakland County MI Circuit Court Case No. 20-179697-CB
- ◆ Court-appointed forensic accountant in shareholder dispute; Cadilli v D'Ascenzo; Oakland County MI Circuit Court Case No. 19-178396-CB